Chapter V - Allowances for Stamps

Claim time-bound allowance or refund for spoiled, misused, obsolete or unused stamps with original evidence and State procedure.

Chapter in 2 Minutes

Classify the instrument and controlling State/UT first. Duty follows legal substance, statutory value, current Schedule, amendments and authorised payment method. Preserve a transaction-date source and evidence pack.

Controlled provision map

Provision	Subject	Status
S. 49	Allowance for spoiled stamps	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 50	Time for application for relief under section 49	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 51	Allowance in case of printed forms no longer required by corporations	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 52	Allowance for misused stamps	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 53	Allowance for spoiled or misused stamps how to be made	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 54	Allowance for stamps not required for use	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 54A	Allowances for stamps in denominations of annas	LEGACY / VERIFY PRESENT RELEVANCE
S. 54B	Allowances for Refugee Relief stamps	LEGACY / VERIFY PRESENT RELEVANCE
S. 55	Allowance on renewal of certain debentures	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED

Implementation and example

An e-stamp was purchased for a transaction that was cancelled before execution, while another certificate was partially used. Eligibility, original evidence, cancellation status and application deadline differ.

Core controls

1. Classify instrument, State and transaction. 2. Verify rate, market value, exemption and linked documents. 3. Approve duty calculation and lawful payment. 4. Execute and preserve certificate. 5. Manage adjudication, cure, refund and limitation.

Evidence checklist

Official source pack; classification memo; value working; authority; final instrument; e-stamp/franking proof; registration/filing; impounding/refund/appeal record; tax and accounting reconciliation.

Legal-use note

Exact State rate and procedure are not uniform. Verify signed Gazette and transaction-date law.